

2021

CERTIFICATE

To the Clerk of Riley County, State of Kansas

We, the undersigned, officers of

City of Leonardville

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine State Library Grant	7			
Fund	K.S.A.			
General	12-101a	551,510	59,002	23,216
Library	12-1220	5,400	4,510	1,715
Special Highway		22,307		
Water Works		72,635		
Sewer Utility		129,724		
Totals	xxxxxx	781,576	63,512	24,991
Budget Summary	12			County Clerk's Use Only
Neighborhood Revitalization				2,541,450
				Nov 1, 2020 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

63,513
NO

Assisted by:

Sink, Gordon & Associates, LLP
Public Accountants

Address:

727 Poyntz Avenue

Manhattan, KS 66502

Email:

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Joe Dineen

John H. Wood

Alan M.

Larry H. Wood

James R. Lister

John

Date Attested: Nov. 19 2020

[Signature]
County Clerk

Governing Body



Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 62,009
2. Library levy in 2020 budget	- \$ 4,158
Other tax entity levy in 2020 budget	- \$
3. Net tax levy	\$ 57,851

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+	2,395	
5. Increase in personal property for 2020 :			
5a. Personal property 2020	+	35,489	
5b. Personal property 2019	-	33,028	
5c. Increase in personal property (5a minus 5b)	+	2,461	
		(Use Only if > 0)	
6. Valuation of annexed territory for 2020 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2020 :	+	0	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		4,856	
11. Total estimated valuation July 1, 2020		2,541,582	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0019	
13. Percentage adjustment increase (12 times 3)	+	\$ 111	
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	1,041	
16. Total Percentage Adjustments	\$	1,152	

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+	0
Property tax revenues for debt service in 2020 budget:	-	0
Increased property tax revenues spent on debt service		0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)			+	<u>0</u>
Property tax revenues spent for public building commission and lease payments in the 2020 budget:			-	<u>0</u>
Increase property tax revenues spent on public building commission and lease payments				<u>0</u>
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)			+	<u>0</u>
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:			+	<u>0</u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:			+	<u>0</u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:			+	<u>0</u>
23. Law enforcement expenses - 2021 budget:			+	<u>0</u>
Law enforcement expenses - 2020 budget:			-	<u>0</u>
CPI adjustment	1.80%			<u>0</u>
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)			+	<u>0</u>
24. Fire protection expenses - 2021 budget:			+	<u>0</u>
Fire protection expenses - 2020 budget:			-	<u>0</u>
CPI adjustment	1.80%			<u>0</u>
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)			+	<u>0</u>
25. Emergency medical expenses - 2021 budget:			+	<u>0</u>
Emergency medical expenses - 2020 budget:			-	<u>0</u>
CPI adjustment	1.80%			<u>0</u>
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)			+	<u>0</u>
26. Total Revenue Adjustments				<u>0</u>
Levies on Behalf of Another Political or Governmental Subdivision				
27. Library Levy - 2021 budget:			+	<u>4,510</u>
Other tax entity levy - 2021 budget:			+	<u>0</u>
Other tax entity levy - 2021 budget:			+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision			+	<u>4,510</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)			+	<u>0</u>
30. Total Computed Tax Levy				<u>63,513</u>

City of Leonardville

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Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	57,851	11,770	50	34	433	93
Debt Service						
Library	4,158	846	4	2	31	7
TOTAL	62,009	12,616	54	36	464	100

County Treas Motor Vehicle Estimate 12,616

County Treas Recreational Vehicle Estimate 54

County Treas 16/20M Vehicle Estimate 36

County Treas Commercial Vehicle Tax Estimate 464

County Treas Watercraft Tax Estimate 100

Motor Vehicle Factor 0.20345

Recreational Vehicle Factor 0.00087

16/20 Vehicle Factor 0.00058

Commercial Vehicle Factor 0.00748

Watercraft Factor 0.00161

City of Leonardville

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

***Note:** Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

City of Leonardville

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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2020	Payments Due 2020	Payments Due 2021
None							
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2021

Library found in: City of Leonardville
Riley County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2020</u>	Proposed Year <u>2021</u>
Ad Valorem Tax	\$4,158	\$4,510
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$797	\$846
Recreational Vehicle Tax	\$4	\$4
16/20M Vehicle Tax	\$3	\$2
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$4,962	\$5,362
Difference in Total Taxes:	\$400	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,453,996	\$2,541,582
Did Assessed Valuation Decrease?	No	
Levy Rate	1.694	1.774
Difference in Levy Rate:	0.080	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	380,310	438,666	362,290
Receipts:			
Ad Valorem Tax	54,571	57,851	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,928	1,000	
Motor Vehicle Tax	10,682	11,149	11,770
Recreational Vehicle Tax	28	59	50
16/20M Vehicle Tax	20	36	34
Commercial Vehicle Tax	441	442	433
Watercraft Tax	99	89	93
Gross Earning (Intangible) Tax		0	0
LAVTR	0	0	0
City and County Revenue Sharing		1,050	1,046
Local Alcoholic Liquor	3,754	4,068	3,862
Compensating Use Tax	11,205	8,000	7,000
Local Sales Tax	62,321	55,000	55,000
Franchise Tax	18,271	16,500	16,500
Licenses	135	350	300
Building Permits	0	30	30
Cemetery	360	100	100
Charges for Service - Refuse	28,688	28,000	29,000
Community Building Rents	2,730	2,500	2,500
Transfer from Debt Service	4,201	0	0
In Lieu of Tax (IRB)	0	0	0
Interest on Idle Funds	2,553	500	500
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	4,523	2,000	2,000
Does miscellaneous exceed 10% of Total Receipts?			
Total Receipts	206,510	188,724	130,218
Resources Available:	586,820	627,390	492,508
Expenditures:			
Personal Services	63,257	75,000	105,000
Contractual Services	67,587	98,500	98,500
Commodities	16,697	66,000	66,000
Capital Outlay	0	25,000	128,410
Bank Charges	613	600	600
Cash Forward (2021 column)			150,000
Miscellaneous			3,000
Does miscellaneous exceed 10% of Total Expenditures?			
Total Expenditures	148,154	265,100	551,510
Unencumbered Cash Balance Dec 31	438,666	362,290	xxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	511,660	543,998	551,510
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			551,510
Tax Required			59,002
Delinquent Comp Rate:			0.0%
Amount of 2020 Ad Valorem Tax			59,002

City of Leonardville

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,200	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	4,200	0	0
Expenditures:			
Transfer to General Fund	4,200		
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	4,200	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	4,200	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	3,900	4,158	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	145		
Motor Vehicle Tax	770	797	846
Recreational Vehicle Tax	2	4	4
16/20M Vehicle Tax	2	3	2
Commercial Vehicle Tax	31	32	31
Watercraft Tax	7	6	7
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	4,857	5,000	890
Resources Available:	4,857	5,000	890
Expenditures:			
Operating Expenditures	4,857	5,000	5,400
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	4,857	5,000	5,400
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	5,018	5,000	5,400
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			5,400
Tax Required			
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			4,510

City of Leonardville

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	15,424	19,377	10,577
Receipts:			
State of Kansas Gas Tax	11,956	11,230	9,880
County Transfers Gas	1,091	970	850
Gravel & Sand	1,738	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	14,785	13,200	11,730
Resources Available:	30,209	32,577	22,307
Expenditures:			
Street Repair and Maint	10,832	22,000	22,307
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	10,832	22,000	22,307
Unencumbered Cash Balance Dec 31	19,377	10,577	0
2019/2020/2021 Budget Authority Amount	30,228	22,994	22,307

Adopted Budget Water Works	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	67,166	27,635	9,635
Receipts:			
Charges to Customers	63,130	63,000	63,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	63,130	63,000	63,000
Resources Available:	130,296	90,635	72,635
Expenditures:			
Personal Services	37,172	39,500	39,500
Contractual Services	33,241	19,500	19,500
Commodities	3,870	7,000	7,000
Capital Outlay	28,378	15,000	6,635
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	102,661	81,000	72,635
Unencumbered Cash Balance Dec 31	27,635	9,635	0
2019/2020/2021 Budget Authority Amount	120,812	119,666	72,635

City of Leonardville

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	71,963	90,724	87,724
Receipts:			
Charges to Customers	41,017	42,000	42,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	41,017	42,000	42,000
Resources Available:	112,980	132,724	129,724
Expenditures:			
Personal Services	21,576	21,000	21,500
Contractual Services	680	10,000	10,000
Commodities	0	4,000	4,000
Capital Outlay	0	10,000	44,224
Cash Forward (2021 column)			50,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	22,256	45,000	129,724
Unencumbered Cash Balance Dec 31	90,724	87,724	0
2019/2020/2021 Budget Authority Amount	97,307	113,963	129,724

2021

NOTICE OF BUDGET HEARING

The governing body of
City of Leonardville
will meet on August 4, 2020 at 7:30 PM at the Leonardville Library for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	148,154	23.634	265,100	23.574	551,510	59,002	23.215
Debt Service	4,200						
Library	4,857	1.689	5,000	1.694	5,400	4,510	1.774
Special Highway	10,832		22,000		22,307		
Water Works	102,661		81,000		72,635		
Sewer Utility	22,256		45,000		129,724		
Totals	292,960	25.323	418,100	25.268	781,576	63,512	24.989
Less: Transfers	0		0		0		
Net Expenditure	292,960		418,100		781,576		
Total Tax Levied	60,825		62,009		xxxxxxxxxxxxxxxx		
Assessed Valuation	2,401,991		2,453,996		2,541,582		

Outstanding Indebtedness,

	2018	2019	2020
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	2,907	0	0
Lease Purchase Principal	0	0	0
Total	2,907	0	0

*Tax rates are expressed in mills

Deandra Anderson
City Official Title: City Clerk

The

Riley Countian

P.O. Box 333 • 117 S. Broadway • Riley, Kansas 66531

785-485-2290

Fax: 785-485-2290

State of Kansas, Riley County, ss:

Donna Sullivan, being first duly sworn, deposes and says:

That she is editor of *The Riley Countian*, a weekly newspa-

published in the State of Kansas, and published in and of
ation on a yearly basis in Riley County,
id newspaper is not a trade, religious or
on.

is a weekly, published at least weekly 50
een published continuously and uninter-
nty and state for a period of more than
the first publication of said notice; and
at the Post Office of Riley in said county,
atter.

notice is a true copy thereof and was
egular and entire issue of said newspaper
ve weeks, the first publication thereof be-
aid on the 8th day of July,
quent publication being made on the fol-

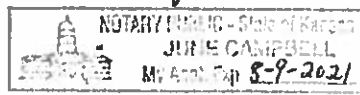
_____, 2020

_____, 2020


Donna Sullivan, Editor

Subscribed and sworn before me this 8th day of

July, 2020.

June Campbell
(Seal)  Notary Public

Printers Fee \$ 51.00
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(Published in the Riley Countian Wednesday, July 8, 2020)

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Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.
Estimated Tax Rate is subject to change depending on the final approved valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax Estimate
General	148,154	22.854	265,109	22.574	351,518	39,807
Police Service	4,300					
Library	4,837	1.219	1,800	1.894	5,400	4,510
Special Highway	18,812		22,800		22,800	
Water Works	103,461		81,500		72,433	
Sanitary Sewer	35,354		45,000		128,724	
Public	292,940	21.373	418,109	27.268	741,158	8,312
Less Transfers	0		0		0	
Net Expenditures	292,940		418,109		741,158	
Total Tax Levied	45,933		45,933			
Advised Valuation	2,401,991		2,437,946		2,541,531	
Outstanding Indebtedness, January 1,						
O.C. Bonds	2018	2019	2020			
Mortgage Bonds	0	0	0			
Other	2,497	0	0			
Less Purchase Principal	0	0	0			
Total	2,497	0	0			

*Tax rates are expressed in mills

Donna Anderson
City Official Title: City Clerk